



U.S. Department of Justice

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Western District of Virginia*

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Howard M. Shapiro
Wilmer Cutler Pickering Hale and Dorr LLP
Washington, DC

Re: Non-Prosecution Agreement with Purdue Pharma L.P., et al.

Dear Mr. Shapiro:

This Non-Prosecution Agreement will confirm that the United States and Purdue Pharma L.P. and its related and associated entities agree as follows:

1. The Plea Agreement entered into by The Purdue Frederick Company, Inc. will be referred to as the "Plea Agreement." Purdue Pharma L.P. and its related and associated entities (as set forth in Attachment A to the Plea Agreement between the United States and The Purdue Frederick Company, Inc.) will be collectively referred to as "PURDUE."

2. PURDUE understands that except as provided for in this agreement, so long as it complies with all of its obligations herein, there will be no further criminal prosecution or forfeiture action by the United States for any violations of law, occurring before May 10, 2007, pertaining to OxyContin that was the subject matter of the investigation by the United States Attorney's Office for the Western District of Virginia and the United States Department of Justice Office of Consumer Litigation that led to this agreement, against the following, or any property owned by any of the following: PURDUE, its current and former directors, officers, employees, co-promoters, owners (including trustees and trust beneficiaries of such owners), successors and assigns; and trusts for the benefit of the families of the current and former directors of PURDUE.

3. Nothing in this Non-Prosecution Agreement affects the administrative, civil, criminal, or other tax liability of any entity or individual and this agreement does not bind the Internal Revenue Service of the Department of Treasury, the Tax Division of the United States Department of Justice, or any other government agency with respect to the resolution of any tax issue.

4. PURDUE understands that nothing in this Non-Prosecution Agreement precludes any

private party from pursuing any civil remedy against PURDUE, and PURDUE agrees that it will not raise this agreement or its guilty plea as a defense to any such civil action.

5. It is understood by the parties to this Non-Prosecution Agreement that the obligations of the United States under this agreement are contingent on and subject to the following: (1) PURDUE's full compliance with its obligations under this agreement; (2) PURDUE's full compliance with its obligations under the Plea Agreement; (3) PURDUE's full compliance with the Civil Settlement Agreement (Attachment D to the Plea Agreement); and (4) PURDUE's execution of the Corporate Integrity Agreement entered into with the United States Department of Health and Human Services (Attachment E to the Plea Agreement).

6. PURDUE, by signing this Non-Prosecution Agreement, waives any defenses regarding pre-indictment delay, statute of limitations, or Speedy Trial Act with respect to any and all criminal charges that could have been timely brought or pursued as of March 29, 2006. This waiver is binding on PURDUE only as to charges brought by the United States.

7. PURDUE will not, through its present or future directors, officers, employees, agents, or attorneys, make any public statements, including statements or positions in litigation in which any United States department or agency is a party, contradicting any statement of fact set forth in the Agreed Statement of Facts. Should the United States Attorney's Office for the Western District of Virginia notify PURDUE of a public statement by any such person that in whole or in part contradicts a statement of fact contained in the Agreed Statement of Facts, PURDUE may avoid noncompliance with its obligations under this agreement by publicly repudiating such statement within two business days after such notification. Notwithstanding the above, any PURDUE entity may avail itself of any legal or factual arguments available to it in defending litigation brought by a party other than the United States or in any investigation or proceeding brought by a state entity or by the United States Congress. This paragraph is not intended to apply to any statement made by any individual in the course of any actual or contemplated criminal, regulatory, administrative or civil case initiated by any governmental or private party against such individual.

8. This writing and the Plea Agreement, Agreed Statement of Facts (Attachment B to the Plea Agreement), Civil Settlement Agreement (Attachment D to the Plea Agreement), Corporate Integrity Agreement (Attachment E to the Plea Agreement), Stipulation for Compromise Settlement (Attachment G to the Plea Agreement), and Agreed Order of Forfeiture (Attachment H to the Plea Agreement) are the complete and only agreements between the United States and PURDUE concerning resolution of this matter. Also attached to this agreement are the Virginia Release (Attachment L to the Plea Agreement) and the Form State Release (Attachment M to the Plea Agreement). In addition, PURDUE has no objection to the filing of the Information (Attachment F to the Plea Agreement), Verified Complaint for Forfeiture *In Rem* (Attachment I to the Plea Agreement), and the Notice of Compliance (Attachment J to the Plea Agreement) and the Court's entry of a Warrant of Arrest *In Rem* (Attachment K to the Plea Agreement). The agreements and documents listed in this paragraph set forth the entire understanding between the parties and constitutes the complete agreement between the United States Attorney for the Western District of Virginia and PURDUE and no other additional terms or agreements shall be entered except and

unless those other terms or agreements are in writing and signed by the parties. These agreements supersede all prior understandings, promises, agreements, or conditions, if any, between the United States and PURDUE.

If this Non-Prosecution Agreement accurately reflects the agreement entered into between the United States and PURDUE and PURDUE has authorized you to enter into this Non-Prosecution Agreement, please sign below and return to the United States Attorney's Office for the Western District of Virginia.

Very truly yours,


John L. Brownlee
United States Attorney
Western District of Virginia

Rick A. Mountcastle, Assistant United States Attorney
Randy Ramseyer, Assistant United States Attorney
Sharon Burnham, Assistant United States Attorney
Barbara T. Wells, Trial Attorney, U.S. Dept. Of Justice
Elizabeth Stein, Trial Attorney, U.S. Dept. Of Justice

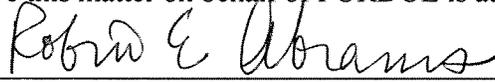
ACKNOWLEDGMENT OF AGREEMENT

The Authorized Representative, by her signature below, hereby certifies to the following:

- (1) I have read the entire Non-Prosecution Agreement and have discussed it with PURDUE's owners;
- (2) PURDUE understands all the terms of the Non-Prosecution Agreement and all documents referenced in the Non-Prosecution Agreement and those terms correctly reflect the results of negotiations;
- (3) PURDUE is fully satisfied with the representation provided by its attorneys during all phases of this case; and
- (4) PURDUE is freely and voluntarily entering into the Non-Prosecution Agreement.

PURDUE acknowledges its acceptance of this Non-Prosecution Agreement by the signature of its counsel and Authorized Representative. A copy of a certification by the Board of Directors of Purdue Pharma, Inc. authorizing the Authorized Representative to execute this Non-Prosecution Agreement and all others documents to resolve this matter on behalf of PURDUE is attached.

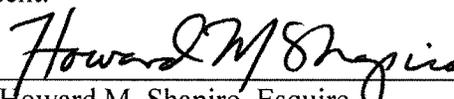
Date: May 7, 2007



Robin E. Abrams, Esquire
Vice-President and Director of
The Purdue Frederick Company, Inc. and
Vice-President and Associate General Counsel
of Purdue Pharma L.P.
Authorized Representative for PURDUE

I have discussed with and fully explained to the owners of PURDUE the facts and circumstances of the case, all rights and possible defenses with respect to the offenses charged in the Information against The Purdue Frederick Company, Inc., and all of the consequences of entering into this Non-Prosecution Agreement and the other agreements referenced in this Non-Prosecution Agreement. I have reviewed the entire Non-Prosecution Agreement and the documents referenced herein with my client. In my judgment, PURDUE understands the terms and conditions of the Non-Prosecution Agreement, and I believe PURDUE's decision to enter into the Non-Prosecution Agreement is knowing and voluntary. PURDUE's execution of and entry into the Non-Prosecution Agreement is done with my consent.

Date: May 8, 2007



Howard M. Shapiro, Esquire
Counsel for PURDUE

PURDUE PHARMA INC.

**Vice President, Associate General
Counsel's Certificate**

The undersigned, Robin E. Abrams, the Vice President, Associate General Counsel of Purdue Pharma Inc., a New York corporation (the "General Partner") and the general partner of Purdue Pharma L.P., a Delaware limited partnership (the "Company"), DOES HEREBY CERTIFY that attached hereto as Schedule 1 is a true, correct and complete copy of the resolutions approved at a meeting of the Board of Directors of the General Partner held on May 3, 2007 at which all of the Directors were present and acted throughout, authorizing the Company to execute and deliver on behalf of the Company that certain Plea Agreement between the United States of America and the Company, together with other documents listed therein with respect to settling that certain investigation by the United States Attorney's Office for the Western District of Virginia, which resolutions have not been amended or rescinded as of the date hereof.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this
May 4, 2007.



Robin E. Abrams
Vice President, Associate General Counsel

SCHEDULE 1

RESOLVED, that Robin E. Abrams be and she hereby is authorized and directed to accept on behalf of each Independent Associated Company the Non-Prosecution Agreement and any other release in connection with the Settlement to which such Independent Associated Company is a party, each such release in the form presented to the Directors of the Company, with such changes, additions and modifications thereto as Robin E. Abrams shall accept, such acceptance to be conclusively evidenced by her execution and delivery thereof; and further

RESOLVED, that the Non-Prosecution Agreement between the U.S. Department of Justice, United States Attorney's Office for the Western District of Virginia, and the Company (the "Non-Prosecution Agreement") in the form presented to the Directors of the General Partner be and the same hereby is approved on behalf of the Company; and further

RESOLVED, that the Settlement Agreement among the United States of America, acting through the Civil Division of the Department of Justice and the United States Attorney's Office for the Western District of Virginia, the Office of the Inspector General of the United States Department of Health and Human Services, the United States Office of Personnel Management, the United States Department of Defense TRICARE Management Activity, the United States Department of Labor Office of Workers' Compensation Programs, The Purdue Frederick Company Inc., a New York corporation ("PF"), and the Company (the "Civil Settlement Agreement"), in the form presented to the Directors of the General Partner be and the same hereby is approved on behalf of the Company; and further

RESOLVED, that the Plea Agreement between the United States of America and PF (the "Plea Agreement") in the form presented to the Directors of the General Partner be and the same hereby is approved on behalf of the Company; and further

RESOLVED, that the Corporate Integrity Agreement between the Office of the Inspector General of the Department of Health and Human Services and the Company (the "Corporate Integrity Agreement"; the Non-Prosecution Agreement, the Civil Settlement Agreement, the Plea Agreement and the Corporate Integrity Agreement are hereinafter collectively referred to as the "Settlement Documents"), in the form presented to the Directors of the General Partner be and the same hereby is approved on behalf of the Company; and further

RESOLVED, that Robin E. Abrams, as the Vice President, Associate General Counsel of the Company, be and she hereby is authorized and directed to execute and deliver in the name and on behalf of the Company the Settlement Documents, each in the form or substantially in the form presented to the Directors of the General Partner, with such changes, additions and modifications thereto as she shall approve, such approval to be conclusively evidenced by her execution and delivery thereof; and further

RESOLVED, that Bert I. Weinstein, as the Vice President, Corporate Compliance of the Company, be and he hereby is authorized and directed to execute and deliver in the name and on behalf of the Company the Corporate Integrity Agreement, in the form or substantially in the form presented to the Directors of the General Partner, with such changes, additions and modifications thereto as he shall approve, such approval to be conclusively evidenced by his execution and delivery thereof; and further

RESOLVED, that the proper officers of the General Partner and/or the Company, be and each of them hereby is authorized and directed to make, execute and deliver, or cause to be made, executed and delivered, all such agreements, documents, instruments and other papers, and to do or cause to be done on behalf of the General Partner or the Company, as the case may be, all such acts, as they may deem necessary or appropriate to carry out the purposes and intent of the foregoing resolutions.

ATTACHMENT A

1. Purdue Pharma de Argentina S.R.L., an Argentine company;
2. Mundipharma Pty Limited, an Australian company;
3. Purdue Pharma Pty Limited, an Australian company;
4. Mundipharma GesmbH, an Austrian company;
5. Mundipharma Comm. VA, a Belgian company;
6. Mundipharma Pharmaceuticals BVBA, a Belgian company;
7. Bermag Limited, a Bermuda company;
8. JSC Company, a Bermuda company;
9. L.P. Clover Limited, a Bermuda company;
10. MNB Company, a Bermuda company;
11. Mundipharma International Corporation Limited, a Bermuda company;
12. Mundipharma International Limited, a Bermuda company;
13. Mundipharma International Holdings Limited, a Bermuda company;
14. Mundipharma Laboratories Limited, a Bermuda company;
15. Mundipharma Medical Company, a Bermuda company;
16. Mundipharma Pharmaceutical Company, a Bermuda company;
17. Mundipharma Research Company Limited, a Bermuda Company;
18. NC Pharmaceutical Company, a Bermuda company;
19. NICE Cosmetics and Toiletries Company, a Bermuda company;
20. Par-La-Ville Properties Ltd., a Bermuda company;
21. SICO Ltd., a Bermuda company;
22. The Aesculapius Foundation Limited, a Bermuda charitable foundation;
23. The Research Foundation Limited, a Bermuda charitable foundation;

24. Transworld Pharma Limited, a Bermuda company;
25. East Hudson Inc., a British Virgin Islands company;
26. Evening Star Services Limited, a British Virgin Islands company;
27. Freya Holdings Limited, a British Virgin Islands company;
28. IAF Limited, a British Virgin Islands company;
29. Lake Claire Investments Ltd., a British Virgin Islands company;
30. Ophir Green Corp., a British Virgin Islands company;
31. Seven Seas Hill Corp., a British Virgin Islands company;
32. Mundipharma Medical GmbH, a Swiss company with a registered Bulgarian branch;
33. Cheyenne Canada Limited Partnership, a Canadian limited partnership;
34. CPC Canada Corporation, a Canadian corporation;
35. Purdue Pharma, a Canadian limited partnership;
36. Purdue Frederick Inc., a Canadian corporation;
37. Purdue Pharma Inc., a Canadian corporation;
38. The Raymond and Beverly Sackler Foundation, a Canadian charitable foundation;
39. The Sackler Foundation, a Canadian charitable foundation;
40. Beijing Mundipharma Pharmaceutical Company Limited, a Chinese company;
41. Mundipharma Pharmaceuticals Inc., a New York corporation with a registered Shanghai branch;
42. Mundipharma Limited, a Cyprus company;
43. Mundipharma Pharmaceuticals Limited, a Cyprus company;
44. Mundipharma GesmbH, an Austrian company with a registered Czech Republic branch;
45. Norpharma A/S, a Danish company;

46. Mundipharma Oy, a Finnish company;
47. Mundipharma Management SARL, a French company;
48. Mundipharma SAS, a French company;
49. Dr. Mortimer and Theresa Sackler Charitable GmbH, a German charitable foundation;
50. Krugman GmbH, a German company;
51. Mundichemie GmbH, a German company;
52. Mundipharma GmbH, a German company;
53. Mundipharma Medical GmbH, a German company;
54. Mundipharma Research GmbH & Co. KG, a German company;
55. Mundipharma Research Verwaltungs GmbH, a German company;
56. Mundipharma Vertriebsgesellschaft mbH & Co. KG, a German company;
57. Mundipharma Verwaltungsgesellschaft mbH, a German company;
58. Mundipharma Medical GmbH, a Swiss company with a registered Hungarian branch;
59. Kamakhya Cosmetics and Pharmaceuticals (P) Limited, an Indian company;
60. Modi-Mundipharma Private Limited, an Indian company;
61. Modi-Revlon Private Limited, an Indian company;
62. Mundipharma (Bangladesh) (P) Limited, an Indian company;
63. Win-Medicare Private Limited, an Indian company;
64. Mundipharma Medical Company, a Bermuda company with a registered Irish branch;
65. Mundipharma Pharmaceuticals Limited, an Irish company;
66. Rafa Laboratories Limited, an Israeli company;
67. Mundipharma Pharmaceuticals S.r.L., an Italian company;
68. Mundipharma TK, a Japanese silent Partnership;

69. Mundipharma Kabushiki Kaishe, a Japanese company;
70. Mundipharma YH, a Korean company;
71. Euro-Celtique S.A., a Luxembourg company;
72. Mundipharma Pharmaceuticals Sdn. Bhd., a Malaysian company;
73. Purdue Pharma de Mexico S. de R.L., a Mexican company;
74. Bradenton Products B.V., a Netherlands company;
75. Ladenberg B.V., a Netherlands company;
76. Mundipharma B.V., a Netherlands company;
77. Mundipharma Bradenton B.V., a Netherlands company;
78. Mundipharma Pharmaceuticals B.V., a Netherlands company;
79. Mundipharma New Zealand Limited, a New Zealand company;
80. Mundipharma A.S., a Norwegian company;
81. Mundipharma Distribution GmbH, a Swiss company with a registered Philippines branch;
82. Mundipharma Medical GmbH, a Swiss company with a registered Polish branch;
83. Mundipharma Polska SP. Z.O.O., a Polish company;
84. Mundipharma Farmaceutica LDA., a Portuguese company;
85. Mundipharma GesmbH, an Austrian company with a registered Russian branch;
86. Mundipharma Pharmaceuticals Private Limited, a Singapore company;
87. Mundipharma Pte Limited, a Singapore company;
88. Mundipharma GesmbH, an Austrian company with a registered Slovak Republic branch;
89. Mundipharma Pharmaceuticals S.L., a Spanish company;
90. Mundipharma AB, a Swedish company;
91. Medimatch AG, a Swiss company;

92. Mundipharma AG, a Swiss company;
93. Mundipharma Distribution GmbH, a Swiss company;
94. Mundipharma Holding AG, a Swiss company;
95. Mundipharma Laboratories GmbH, a Swiss company;
96. Sackler Foundation, a Swiss charitable foundation;
97. Mundipharma Medical Company, a Bermuda company with a registered Swiss branch;
98. Mundipharma Medical GmbH, a Swiss company;
99. Mundipharma Pharmaceuticals Industry and Trade Limited, a Turkish company;
100. Bard Pharmaceuticals Limited, a United Kingdom limited company;
101. Betadine and Products Limited, a United Kingdom limited company;
102. Codella Ltd., a United Kingdom limited company;
103. Coates & Cooper Limited, a United Kingdom limited company;
104. Moore Chemicals Limited, a United Kingdom limited company;
105. Moore Medicinal Products Limited, a United Kingdom limited company;
106. Mundipharma International Limited, a United Kingdom limited company;
107. Mundipharma Research Limited, a United Kingdom limited company;
108. Napp Laboratories Limited, a United Kingdom limited company;
109. Napp Pharmaceutical Holdings Limited, a United Kingdom limited company;
110. Napp Pharmaceutical Group Ltd., a United Kingdom limited company;
111. Napp Pharmaceuticals Limited, a United Kingdom limited company;
112. Napp Research Centre Limited, a United Kingdom limited company;
113. Paineurope Limited, a United Kingdom limited company;
114. AB Generics L.P., a Delaware limited partnership (Dissolved April 8, 2004);
115. AB Generics L.P., a New York limited partnership;

116. ABG Laboratories, Inc., a New Jersey corporation (Merged into The P.F. Laboratories, Inc. May 10, 2004);
117. Bartlett Trading Corp., a New York corporation (Dissolved April 21, 2004);
118. Blair Laboratories, Inc., a New York corporation (Merged into The Purdue Frederick Company May 6, 2004);
119. BR Holdings Associates Inc., a New York corporation;
120. CAAS Leasing, Inc., a Delaware corporation;
121. CBC Diagnostics, Inc., a Delaware corporation (Dissolved into PRA Holdings, Inc. February 28, 2000);
122. Connecticut Avenue Realty Co., Inc., a Connecticut corporation;
123. Coventry Technologies L.P., (formerly Coventry Technologies LLC), a Delaware limited partnership;
124. DT Partners L.P., a Delaware limited partnership;
125. EDLA Laboratories, Inc., a New Jersey corporation (Merged into The P.F. Laboratories, Inc. May 10, 2004);
126. E.R.G. Realty, Inc., a New York corporation;
127. Essential Raw Materials LLC, a Delaware limited liability company;
128. Gray Pharmaceutical Co., a New York general partnership (Terminated May 5, 2004);
129. Gray Pharmaceutical Co., Inc., a New York corporation (Dissolved April 14, 2004);
130. Hospice Provident LLC, a Delaware limited liability company;
131. Hospital Promotion Service, Inc., a New York corporation (Merged into Pharmaceutical Research Associates, Inc. May 7, 2004);
132. HS Holdings Inc., a Delaware corporation;
133. Hyperol Sales Corporation, a New York corporation (Merged into Pharmaceutical Research Associates, Inc. May 7, 2004);
134. IAF Corporation, a Delaware corporation;
135. IKUWA Holdings Inc., a New York corporation;

136. IKUWA Holdings L.P., a Delaware limited partnership;
137. Market Track Research LLC, a Delaware limited liability company (Dissolved April 8, 2004);
138. Midvale Chemical Company, a New Jersey corporation;
139. Millsaw Realty Inc., a New York corporation;
140. Millsaw Realty L.P., a Delaware limited partnership;
141. MNP Consulting Limited, a Delaware corporation;
142. Mundipharma, Inc., a New York corporation;
143. Mundipharma LLC, a Delaware limited liability company;
144. Mundipharma Ltd., a Delaware corporation;
145. Mundipharma Pharmaceuticals Inc., a New York corporation;
146. Nappwood Land Corporation, a New Jersey corporation;
147. Norwalk Realty Development LLC, a Delaware limited liability company (Dissolved April 8, 2004);
148. Norwell Land Company, a New York general partnership;
149. One Stamford Holdings L.P., a Delaware limited partnership (Dissolved April 8, 2004);
150. One Stamford Land Inc., a New York corporation;
151. One Stamford Realty L.P., a Delaware limited partnership;
152. Pharma Associates Inc., a New York corporation;
153. Pharma Associates L.P., a Delaware limited partnership;
154. Pharma Technologies Inc., a New York corporation;
155. Pharmaceutical Research Associates, Inc., a Delaware corporation;
156. PLP Associates Holdings Inc., a New York corporation;
157. PRA Holdings, Inc., a New York corporation;

158. Purdue Biologics, Inc., a Delaware corporation (Merged into Pharmaceutical Research Associates, Inc. May 7, 2004);
159. Purdue BioPharma L.P., a Delaware limited partnership (Dissolved April 8, 2004);
160. Purdue Neuroscience Company, a Delaware general partnership;
161. Purdue Neuroscience Corporation, a New York corporation (Dissolved October 1, 2004);
162. Purdue Neuroscience Inc., a Delaware corporation (Dissolved April 8, 2004);
163. Purdue Neuroscience L.P., a Delaware limited partnership (Dissolved April 8, 2004);
164. Purdue Pharma Inc., a New York corporation;
165. Purdue Pharma Ltd., a Delaware corporation (Dissolved April 8, 2004);
166. Purdue Pharma L.P., a Delaware limited partnership;
167. Purdue Pharma of Puerto Rico, a Delaware general partnership;
168. Purdue Pharma Products L.P., a Delaware limited partnership;
169. Purdue Pharma Technologies Inc., a Delaware corporation;
170. Purdue Pharmaceutical Products Inc., a New York corporation;
171. Purdue Pharmaceutical Products L.P., a Delaware limited partnership;
172. Purdue Pharmaceuticals L.P., a Delaware limited partnership;
173. Purdue Products Inc., a New York corporation;
174. Purdue Products L.P., a Delaware limited partnership;
175. Purdue Transdermal Technologies L.P., a Delaware limited partnership;
176. Raymond and Beverly Sackler Foundation, Inc., a New York charitable foundation;
177. Raymond and Beverly Sackler Fund for the Arts and Sciences, Inc., a Delaware charitable foundation;
178. Rhodes Technologies, a Delaware general partnership;

179. Rhodes Technologies Inc., a Delaware corporation;
180. Richard and Beth Sackler Foundation, Inc., a Delaware charitable foundation;
181. RSJ Company LLC, a Delaware limited liability company;
182. Sawwood Land Corporation, a New York corporation;
183. Senokot Pharmaceutical Products Corp., a New York corporation (Merged into Pharmaceutical Research Associates, Inc. May 7, 2004);
184. Senokot Sales Corporation, a New York corporation;
185. Science Media Communications, Inc., a Connecticut corporation (Dissolved into The Purdue Frederick Company April 12, 2004);
186. Shield Laboratories Inc., a New York corporation (Dissolved August 4, 2004);
187. SVC Pharma Inc., a Delaware corporation;
188. SVC Pharma L.P., a Delaware limited partnership;
189. Swift Mailers Inc., a New York corporation (Dissolved July 21, 2004);
190. Synergistics, a New York general partnership (Terminated as of December 31, 2000);
191. The Bouncer Foundation, Inc., a New York charitable foundation;
192. The G.F. Harvey Co., Inc., a New York corporation (Merged into Pharmaceutical Research Associates, Inc. May 7, 2004);
193. The Marwest Company, a New York general partnership;
194. The Mortimer D. Sackler Foundation, Inc., a New York charitable foundation;
195. The P.F. Betadine Products Co., Inc., a New York corporation;
196. The P.F. Laboratories, Inc. a New Jersey corporation;
197. The Purdue Frederick Company Inc. (formerly The Purdue Frederick Company), a New York corporation;
198. The Purdue Pharma Company, a Delaware general partnership (Merged into Purdue Pharma L.P. September 30, 2004);
199. The Purdue Frederick Company, a Delaware corporation;

200. The Purdue Frederick Company International, Inc., a New York corporation (Merged into The Purdue Frederick Company May 6, 2004);
201. The Seven Hundred Realty Corporation, a New Jersey corporation;
202. The Terramar Foundation, Inc., a Delaware corporation;
203. The Acorn Foundation for the Arts and Sciences, Inc., a Delaware corporation;
204. UDF LP, a Delaware limited partnership;
205. Vitamerican Corporation, a Delaware corporation;
206. Vitamerican Chemicals, Inc., a New Jersey corporation;
207. North Bay Associates, a Delaware general partnership;
208. North Bay Trust Company Inc., an Oklahoma corporation, for itself and as Trustee under Trust Agreement dated November 5, 1974;
209. Cheyenne International Corporation, an Oklahoma corporation;
210. Cheyenne Petroleum Company, a New York limited partnership;
211. Cheyenne Petroleum Company 1981 Ltd., a New York limited partnership;
212. CPC 2001 LLC, a Delaware limited liability company;
213. Poco Bay Company, a Delaware general partnership;
214. Poco Bay Realty LLC, a Delaware limited liability company; and
215. Poco Yield LLC, a Delaware limited liability company.